SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.291 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.73 OF 2006

The Commissioner of Tax ..Appellant.

V/s.

Voltas Ltd. ..Respondent.

Mr.A.D. Kango for appellant.

Mr.Nishant Thakkar with Rajesh Puraji for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 17TH SEPTEMBER, 2007.

P.C. :-

The respondents have been served. There is a delay of 262 days in filing the appeal. Mrs.Padma Divakar has filed an affidavit in support of the Motion for delay. From the affidavit it is clear that major delay had occasioned on account of the file pending in the Ministry of Law till 29/4/2005 and subsequent thereto on account of non availability of stamp papers. There is no affidavit filed opposing the contentions of the appellant.

2. Considering the above, in our opinion, the

cause shown amounts to sufficient cause. The tax incidence is also very high. Hence delay is condoned. Motion made absolute in terms of prayer clause (a). Office to register the appeal.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)